

General Purpose Financial Statements

Combined Balance Sheet - All Fund Types, Account Groups, and Discretely Presented Component Units

June 30, 2000 (expressed in thousands)

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Assets and Other Debits						
Assets:						
Cash and pooled investments	\$ 1,301,505	\$ 1,019,868	\$ 203,288	\$ 153,649	\$ 247,593	\$ 141,111
Investments	423,992	872,497	-	-	61,253	-
Taxes receivable (net of allowance)	2,152,235	16,310	-	-	3,894	-
Other receivables (net of allowance)	257,998	175,418	2	13,328	625,369	3,905
Due from other funds	167,180	618,639	9,852	94,539	294,338	133,931
Due from other governments	1,135,640	146,166	-	2,309	30,371	17,541
Inventories	19,516	27,213	-	-	82,778	18,931
Investments, noncurrent	-	-	-	-	9,683,713	33,292
Other nonfixed assets	-	-	-	-	7,476	1,979
Fixed assets (net of depreciation)	-	-	-	-	1,802,308	299,061
Other Debits:						
Amount available in debt service funds	-	-	-	-	-	-
Amount to be provided for retirement of general long-term obligations	-	-	-	-	-	-
Total Assets and Other Debits	\$ 5,458,066	\$ 2,876,111	\$ 213,142	\$ 263,825	\$ 12,839,093	\$ 649,751
Liabilities, Equity and Other Credits						
Liabilities:						
Accounts payable	\$ 584,896	\$ 123,927	\$ -	\$ 21,466	\$ 75,392	\$ 37,110
Contracts and retainages payable	18,973	34,049	-	35,790	13,189	11,669
Accrued liabilities	113,834	138,109	1,463	956	555,103	16,415
Obligations under security lending agreements	30,679	8,986	1,003	825	508,299	440
Matured bonds payable	-	-	-	-	20,139	-
Due to other funds	566,682	718,972	-	38,748	102,313	66,546
Due to other governments	74,052	38,348	-	23	1,225	273
Deferred revenues	1,105,673	193,916	-	8,983	44,419	2,931
Claims and judgments payable, current	26,585	-	-	-	1,166,549	76,037
Claims and judgments payable, long-term	-	-	-	-	12,460,744	199,476
Bonds payable	-	-	-	-	431,394	-
Accrued retirement obligations	-	-	-	-	-	-
Other long-term obligations	-	-	-	-	793,794	68,464
Total Liabilities	2,521,374	1,256,307	2,466	106,791	16,172,560	479,361
Equity and Other Credits:						
Contributed capital	-	-	-	-	1,157,973	84,234
Investment in general fixed assets	-	-	-	-	-	-
Retained earnings, reserved	-	-	-	-	-	-
Retained earnings (deficit), unreserved	-	-	-	-	(4,491,440)	86,156
Fund Balances:						
Reserved	1,705,608	739,926	-	122,547	-	-
Unreserved, designated	803,453	187,906	210,676	-	-	-
Unreserved, undesignated	427,631	691,972	-	34,487	-	-
Total Equity and Other Credits	2,936,692	1,619,804	210,676	157,034	(3,333,467)	170,390
Total Liabilities, Equity and Other Credits	\$ 5,458,066	\$ 2,876,111	\$ 213,142	\$ 263,825	\$ 12,839,093	\$ 649,751

The notes to the financial statements are an integral part of this statement.

State of Washington

Fiduciary Fund Types	Account Groups		Totals Primary Government (Memorandum Only)		Component Units	Totals Reporting Entity (Memorandum Only)	
	Trust and Agency	General Fixed Assets	General Long-Term Obligations	June 30, 2000	June 30, 1999	June 30, 2000	June 30, 1999
\$ 6,789,873	\$ -	\$ -	\$ 9,856,887	\$ 10,416,575	\$ 47,438	\$ 9,904,325	\$ 10,430,991
-	-	-	1,357,742	45,952	29,922	1,387,664	73,915
-	-	-	2,172,439	2,123,937	-	2,172,439	2,123,937
827,074	-	-	1,903,094	2,196,940	2,327	1,905,421	2,199,782
711,624	-	-	2,030,103	1,177,783	-	2,030,103	1,177,783
321,155	-	-	1,653,182	1,460,512	-	1,653,182	1,460,512
150	-	-	148,588	215,014	-	148,588	215,014
52,497,757	-	-	62,214,762	56,729,147	13,497	62,228,259	56,729,147
111,615	-	-	121,070	141,427	7,005	128,075	146,163
-	6,395,806	-	8,497,175	7,919,138	176,109	8,673,284	7,997,315
-	-	210,676	210,676	87,655	-	210,676	87,655
-	-	7,544,755	7,544,755	7,216,929	-	7,544,755	7,216,929
\$ 61,259,248	\$ 6,395,806	\$ 7,755,431	\$ 97,710,473	\$ 89,731,009	\$ 276,298	\$ 97,986,771	\$ 89,859,143
\$ 17,629	\$ -	\$ -	\$ 860,420	\$ 881,824	\$ 1,557	\$ 861,977	\$ 890,764
20,877	-	-	134,547	146,428	11,167	145,714	147,571
1,171,890	-	-	1,997,770	2,174,338	107	1,997,877	2,174,358
1,914,817	-	-	2,465,049	2,246,683	-	2,465,049	2,246,683
-	-	-	20,139	18,894	-	20,139	18,894
536,842	-	-	2,030,103	1,177,783	-	2,030,103	1,177,783
366,854	-	-	480,775	436,705	-	480,775	436,705
205,516	-	-	1,561,438	1,628,914	244	1,561,682	1,629,120
687	-	-	1,269,858	1,168,294	-	1,269,858	1,168,294
-	-	11,596	12,671,816	11,583,513	-	12,671,816	11,583,513
-	-	7,180,627	7,612,021	7,162,367	-	7,612,021	7,162,367
-	-	36,800	36,800	33,800	-	36,800	33,800
114,650	-	526,408	1,503,316	1,424,517	22,263	1,525,579	1,436,904
4,349,762	-	7,755,431	32,644,052	30,084,060	35,338	32,679,390	30,106,756
-	-	-	1,242,207	1,159,663	192,874	1,435,081	1,218,322
-	6,395,806	-	6,395,806	5,989,452	-	6,395,806	5,989,452
-	-	-	-	35,060	-	-	35,060
-	-	-	(4,405,284)	(3,182,455)	48,086	(4,357,198)	(3,135,676)
56,371,643	-	-	58,939,724	51,305,425	-	58,939,724	51,305,425
4,408	-	-	1,206,443	1,094,367	-	1,206,443	1,094,367
533,435	-	-	1,687,525	3,245,437	-	1,687,525	3,245,437
56,909,486	6,395,806	-	65,066,421	59,646,949	240,960	65,307,381	59,752,387
\$ 61,259,248	\$ 6,395,806	\$ 7,755,431	\$ 97,710,473	\$ 89,731,009	\$ 276,298	\$ 97,986,771	\$ 89,859,143

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances

All Governmental Fund Types and Expendable Trust Funds

For the Fiscal Year Ended June 30, 2000 (expressed in thousands)

	Governmental Fund Types				Fiduciary Fund Type	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Year Ended June 30, 2000	Year Ended June 30, 1999
Revenues:							
Retail sales and use taxes	\$ 5,799,522	\$ 13,023	\$ -	\$ -	\$ 15,350	\$ 5,827,895	\$ 5,322,354
Business and occupation taxes	1,783,542	45,961	-	-	-	1,829,503	1,850,360
Property taxes	1,332,837	-	-	-	-	1,332,837	1,276,808
Excise taxes	552,652	287,468	-	-	-	840,120	1,134,739
Motor vehicle and fuel taxes	2,860	752,568	-	-	-	755,428	717,813
Other taxes	868,310	369,387	-	-	-	1,237,697	1,120,691
Licenses, permits, and fees	131,194	464,967	-	-	1,874	598,035	558,082
Timber sales	73,376	97,456	-	7,682	-	178,514	160,100
Other contracts and grants	240,834	305,852	-	1,693	77,121	625,500	590,291
Federal grants-in-aid	4,304,597	998,338	164	828	360,593	5,664,520	5,126,341
Charges for services	36,280	744,460	-	22,020	242,174	1,044,934	821,729
Unemployment compensation contributions	-	-	-	-	939,475	939,475	852,539
Investment income	106,893	109,005	2,024	2,349	276,696	496,967	506,327
Miscellaneous revenue	136,546	318,709	4,769	7,726	193,443	661,193	530,359
Total Revenues	15,369,443	4,507,194	6,957	42,298	2,106,726	22,032,618	20,568,533
Expenditures:							
Current:							
General government	551,009	109,893	-	45,856	175,278	882,036	861,129
Human services	7,055,219	640,285	-	13,138	957,186	8,665,828	7,950,836
Natural resources and recreation	296,577	245,769	-	10,004	2,978	555,328	554,446
Transportation	45,462	827,293	-	7	133,944	1,006,706	1,024,369
Education	6,241,033	1,667,400	-	53,659	281,662	8,243,754	7,873,729
Intergovernmental	172,424	473,431	-	-	-	645,855	441,808
Capital outlays	71,484	596,482	-	520,893	6,670	1,195,529	1,186,260
Debt service:							
Principal	15,929	8,055	362,535	17	1,746	388,282	351,160
Interest	3,788	6,906	346,985	1,495	14	359,188	350,156
Total Expenditures	14,452,925	4,575,514	709,520	645,069	1,559,478	21,942,506	20,593,893
Excess of Revenues Over (Under) Expenditures	916,518	(68,320)	(702,563)	(602,771)	547,248	90,112	(25,360)
Other Financing Sources (Uses):							
Bond sale proceeds	-	29,833	-	551,246	196,941	778,020	619,105
Proceeds of refunding bonds	-	-	100,649	-	-	100,649	93,818
Payment to refunded bond escrow agent	-	-	(100,649)	-	-	(100,649)	(93,674)
Note proceeds	4,017	21,689	-	165	-	25,871	13,907
Operating transfers in	432,438	412,346	865,143	133,942	193,533	2,037,402	1,844,468
Operating transfers out	(1,091,039)	(491,444)	(39,559)	(24,358)	(261,267)	(1,907,667)	(1,675,758)
Capital lease acquisitions	-	-	-	-	-	-	23
Total Other Financing Sources (Uses)	(654,584)	(27,576)	825,584	660,995	129,207	933,626	801,889
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	261,934	(95,896)	123,021	58,224	676,455	1,023,738	776,529
Fund Balances:							
Fund balances as restated, July 1	2,674,749	1,711,670	87,655	102,139	3,713,108	8,289,321	7,515,954
Residual equity transfers in	9	4,034	-	-	5	4,048	281
Residual equity transfers out	-	(4)	-	(3,329)	(177)	(3,510)	(276)
Fund Balances, June 30	\$ 2,936,692	\$ 1,619,804	\$ 210,676	\$ 157,034	\$ 4,389,391	\$ 9,313,597	\$ 8,292,488

The notes to the financial statements are an integral part of this statement.

Combined Statement of Revenues, Expenditures, and Other Financing Sources (Uses) - Budget and Actual

All Governmental Fund Types

For the Fiscal Year Ended June 30, 2000 (expressed in thousands)

	General Fund			Special Revenue Funds		
	Approved Budget 1999-01 Biennium	Actual For 1999-01 Biennium	Variance Favorable (Unfavorable)	Approved Budget 1999-01 Biennium	Actual For 1999-01 Biennium	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 20,470,068	\$ 10,168,446	\$ (10,301,622)	\$ 1,834,532	\$ 994,961	\$ (839,571)
Licenses, permits, and fees	246,349	131,195	(115,154)	846,871	419,982	(426,889)
Other contracts and grants	447,125	240,834	(206,291)	16,618	5,419	(11,199)
Timber sales	128,193	73,376	(54,817)	148,050	78,545	(69,505)
Federal grants-in-aid	8,266,556	3,998,874	(4,267,682)	915,138	458,765	(456,373)
Charges for services	72,189	36,280	(35,909)	160,796	28,986	(131,810)
Interest income	139,239	111,233	(28,006)	69,370	39,614	(29,756)
Miscellaneous revenue	286,418	173,525	(112,893)	411,512	226,419	(185,093)
Total Revenues	30,056,137	14,933,763	(15,122,374)	4,402,887	2,252,691	(2,150,196)
Expenditures:						
Current:						
General government	2,486,092	1,317,005	1,169,087	246,794	89,973	156,821
Human services	13,852,486	6,797,183	7,055,303	1,336,937	641,504	695,433
Natural resources and recreation	646,740	293,272	353,468	285,157	113,108	172,049
Transportation	98,885	47,358	51,527	1,150,399	468,314	682,085
Education	12,888,308	6,244,073	6,644,235	114,659	7,559	107,100
Capital outlays	637,761	130,087	507,674	2,858,451	1,106,133	1,752,318
Total Expenditures	30,610,272	14,828,978	15,781,294	5,992,397	2,426,591	3,565,806
Excess of Revenues Over (Under) Expenditures	(554,135)	104,785	658,920	(1,589,510)	(173,900)	1,415,610
Other Financing Sources (Uses):						
Bond sale proceeds	-	-	-	778,064	29,833	(748,231)
Proceeds of refunding bonds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Operating transfers in	439,979	435,338	(4,641)	729,144	343,943	(385,201)
Operating transfers out	(220,164)	(308,800)	(88,636)	(574,706)	(326,728)	247,978
Total Other Financing Sources (Uses)	219,815	126,538	(93,277)	932,502	47,048	(885,454)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (334,320)	\$ 231,323	\$ 565,643	\$ (657,008)	\$ (126,852)	\$ 530,156

The notes to the financial statements are an integral part of this statement.

State of Washington

Debt Service Funds			Capital Projects Funds			Totals (Memorandum Only)		
Approved Budget 1999-01 Biennium	Actual For 1999-01 Biennium	Variance Favorable (Unfavorable)	Approved Budget 1999-01 Biennium	Actual For 1999-01 Biennium	Variance Favorable (Unfavorable)	Approved Budget 1999-01 Biennium	Actual For 1999-01 Biennium	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,304,600	\$ 11,163,407	\$ (11,141,193)
-	-	-	-	-	-	1,093,220	551,177	(542,043)
-	-	-	-	-	-	463,743	246,253	(217,490)
-	-	-	13,382	7,682	(5,700)	289,625	159,603	(130,022)
-	164	164	-	-	-	9,181,694	4,457,803	(4,723,891)
-	-	-	4,481	22,020	17,539	237,466	87,286	(150,180)
3,550	1,642	(1,908)	1,941	2,539	598	214,100	155,028	(59,072)
-	-	-	11,300	5,410	(5,890)	709,230	405,354	(303,876)
3,550	1,806	(1,744)	31,104	37,651	6,547	34,493,678	17,225,911	(17,267,767)
374,582	174,600	199,982	8,812	2,403	6,409	3,116,280	1,583,981	1,532,299
-	-	-	-	-	-	15,189,423	7,438,687	7,750,736
-	-	-	-	-	-	931,897	406,380	525,517
-	-	-	-	-	-	1,249,284	515,672	733,612
-	-	-	-	-	-	13,002,967	6,251,632	6,751,335
-	-	-	1,726,479	589,652	1,136,827	5,222,691	1,825,872	3,396,819
374,582	174,600	199,982	1,735,291	592,055	1,143,236	38,712,542	18,022,224	20,690,318
(371,032)	(172,794)	198,238	(1,704,187)	(554,404)	1,149,783	(4,218,864)	(796,313)	3,422,551
-	-	-	1,085,229	551,246	(533,983)	1,863,293	581,079	(1,282,214)
-	100,649	100,649	-	-	-	-	100,649	100,649
-	(100,649)	(100,649)	-	-	-	-	(100,649)	(100,649)
394,574	303,238	(91,336)	25,051	71,046	45,995	1,588,748	1,153,565	(435,183)
(10,953)	(10,957)	(4)	(56,952)	(24,299)	32,653	(862,775)	(670,784)	191,991
383,621	292,281	(91,340)	1,053,328	597,993	(455,335)	2,589,266	1,063,860	(1,525,406)
\$ 12,589	\$ 119,487	\$ 106,898	\$ (650,859)	\$ 43,589	\$ 694,448	\$ (1,629,598)	\$ 267,547	\$ 1,897,145

Combined Statement of Revenues, Expenses, and Changes in Equity - All Proprietary Fund Types, Nonexpendable Trust Funds, and Discretely Presented Component Units

For the Fiscal Year Ended June 30, 2000 (expressed in thousands)

	Proprietary Fund Types		Fiduciary Fund Type
	Enterprise	Internal Service	Nonexpendable Trust
Operating Revenues:			
Sales	\$ 452,019	\$ 140,687	\$ -
Less: Cost of goods sold	317,501	122,235	-
Gross profit	134,518	18,452	-
Charges for services	752,183	516,925	-
Earnings on investments	531,997	2,923	190,791
Insurance premiums	871,142	674,005	-
Lottery ticket proceeds	452,954	-	-
Miscellaneous revenue	111,495	19,794	72,219
Total Operating Revenues	2,854,289	1,232,099	263,010
Operating Expenses:			
Salaries and wages	521,709	207,849	-
Employee benefits	110,575	46,437	-
Personal services	26,561	13,813	-
Goods and services	518,680	230,094	-
Travel	17,084	4,004	-
Insurance premiums and claims	2,275,172	735,279	-
Lottery prize payments	289,608	-	-
Depreciation and amortization	70,896	47,790	-
Miscellaneous expenses	48,871	27,247	-
Total Operating Expenses	3,879,156	1,312,513	-
Operating Income (Loss)	(1,024,867)	(80,414)	263,010
Nonoperating Revenues (Expenses):			
Other revenue (expenses)	97,814	1,374	812
Earnings (loss) on investments	(88,631)	2,312	-
Interest expense	(66,690)	(3,096)	-
Distributions to other governments	(27,342)	-	-
Total Nonoperating Revenues (Expenses)	(84,849)	590	812
Income (Loss) Before Operating Transfers	(1,109,716)	(79,824)	263,822
Operating Transfers:			
Operating transfers in	437,779	67,735	16,166
Operating transfers out	(513,385)	(57,486)	(80,544)
Net Operating Transfers In (Out)	(75,606)	10,249	(64,378)
Net Income (Loss)	(1,185,322)	(69,575)	199,444
Equity:			
Equity as restated, July 1	(2,218,801)	228,615	1,477,626
Residual equity transfers in (out)	(326)	(210)	(2)
Contributions of capital	70,982	11,581	-
Return of contributed capital	-	(21)	-
Equity, June 30	\$ (3,333,467)	\$ 170,390	\$ 1,677,068

The notes to the financial statements are an integral part of this statement.

Totals Primary Government (Memorandum Only)		Component Units	Totals Reporting Entity (Memorandum Only)	
Year Ended June 30, 2000	Year Ended June 30, 1999		Year Ended June 30, 2000	Year Ended June 30, 1999
\$ 592,706	\$ 575,880	\$ -	\$ 592,706	\$ 575,880
439,736	394,213	-	439,736	394,213
152,970	181,667	-	152,970	181,667
1,269,108	1,192,662	8,497	1,277,605	1,200,411
725,711	581,769	-	725,711	581,769
1,545,147	1,386,830	-	1,545,147	1,386,830
452,954	473,395	-	452,954	473,395
203,508	225,636	-	203,508	225,636
4,349,398	4,041,959	8,497	4,357,895	4,049,708
729,558	668,758	3,124	732,682	671,590
157,012	155,246	791	157,803	155,944
40,374	35,622	501	40,875	36,086
748,774	715,924	2,857	751,631	718,432
21,088	19,424	14	21,102	19,444
3,010,451	1,978,038	-	3,010,451	1,978,038
289,608	296,070	-	289,608	296,070
118,686	108,734	2,119	120,805	108,786
76,118	85,007	590	76,708	85,166
5,191,669	4,062,823	9,996	5,201,665	4,069,556
(842,271)	(20,864)	(1,499)	(843,770)	(19,848)
100,000	119,809	-	100,000	121,832
(86,319)	(155,156)	3,082	(83,237)	(152,647)
(69,786)	(67,321)	(305)	(70,091)	(67,490)
(27,342)	(29,922)	-	(27,342)	(23,922)
(83,447)	(132,590)	2,777	(80,670)	(122,227)
(925,718)	(153,454)	1,278	(924,440)	(142,075)
521,680	356,471	-	521,680	356,471
(651,415)	(525,181)	-	(651,415)	(525,181)
(129,735)	(168,710)	-	(129,735)	(168,710)
(1,055,453)	(322,164)	1,278	(1,054,175)	(310,785)
(512,560)	(311,389)	105,527	(407,033)	(275,609)
(538)	(5)	-	(538)	(5)
82,563	123,452	134,155	216,718	181,731
(21)	-	-	(21)	-
\$ (1,486,009)	\$ (510,106)	\$ 240,960	\$ (1,245,049)	\$ (404,668)

Combined Statement of Cash Flows

All Proprietary Fund Types, Nonexpendable Trust Funds,
and Discretely Presented Component Units

For the Fiscal Year Ended June 30, 2000 (expressed in thousands)

	Proprietary Fund Types		Fiduciary Fund Type	Totals Primary Government (Memorandum Only)	
	Enterprise	Internal Service	Nonexpendable Trust	Year Ended June 30, 2000	Year Ended June 30, 1999
Cash Flows from Operating Activities:					
Operating Income (Loss)	\$ (1,024,867)	\$ (80,414)	\$ 263,010	\$ (842,271)	\$ (20,864)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operations:					
Depreciation	70,896	47,790	-	118,686	108,734
Interest revenue reported as operating	(531,997)	(2,923)	(190,791)	(725,711)	(581,769)
Other revenues	6,110	1,585	857	8,552	25,142
Other expenses	(3,357)	(107)	(45)	(3,509)	(1,913)
Change in Assets: Decrease (Increase)					
Receivables (net of allowance)	(63,864)	(1,486)	(8,912)	(74,262)	42,348
Due from other funds	(253,398)	(62,370)	(58,374)	(374,142)	(18,245)
Due from other governments	(11,253)	(2,422)	6	(13,669)	(251)
Inventories	(8,456)	(3,031)	-	(11,487)	(6,330)
Prepaid expenses	3,630	(1,289)	-	2,341	2,205
Other nonfixed assets	(438)	-	797	359	6,758
Change in Liabilities: Increase (Decrease)					
Accounts payable	(1,026)	(4,463)	-	(5,489)	(6,263)
Contracts and retainages payable	3,343	(9,657)	(568)	(6,882)	(1,026)
Accrued liabilities	263,018	12,099	5,294	280,411	17,496
Due to other funds	35,567	37,102	20,564	93,233	46,375
Due to other governments	240	(311)	-	(71)	177
Deferred revenues	5,959	(2,360)	3	3,602	(1,733)
Claims and judgments payable	1,107,913	101,956	-	1,209,869	272,693
Other long-term obligations	31,066	1,201	(1,340)	30,927	50,650
Net Cash or Cash Equivalents Provided by (Used in) Operating Activities	(370,914)	30,900	30,501	(309,513)	(65,816)
Cash Flows from Noncapital Financing Activities:					
Distributions to other governments	(27,342)	-	-	(27,342)	(29,922)
Taxes and license fees collected	81,905	-	-	81,905	102,679
Operating transfers in	437,779	67,735	16,166	521,680	356,470
Operating transfers out	(513,385)	(57,486)	(80,544)	(651,415)	(525,180)
Payments for interest	-	-	-	-	-
Proceeds from noncapital long-term financing	5,956	-	-	5,956	-
Payment of noncapital long-term obligations	(1,027)	-	-	(1,027)	-
Equity restatement	3,167	-	-	3,167	-
Fund equity transfers in	-	15,971	-	15,971	-
Fund equity transfers out	(326)	(16,181)	(2)	(16,509)	(5)
Net Cash or Cash Equivalents Provided by (Used in) Noncapital Financing Activities	(13,273)	10,039	(64,380)	(67,614)	(95,958)
Cash Flows from Capital and Related Financing Activities:					
Payments for interest	(27,958)	(3,096)	-	(31,054)	(28,731)
Acquisitions of fixed assets	(144,278)	(69,271)	-	(213,549)	(162,512)
Proceeds from sale of fixed assets	7,026	17,977	46	25,049	9,522
Proceeds from long-term capital financing	226,233	-	-	226,233	46,930
Retirement of long-term bonds payable	(21,850)	-	-	(21,850)	(20,102)
Payment of other long-term obligations	(147,366)	(16,053)	-	(163,419)	(7,501)
Contributions of capital	-	-	-	-	-
Net Cash or Cash Equivalents Provided by (Used in) Capital and Related Financing Activities	(108,193)	(70,443)	46	(178,590)	(162,394)
Cash Flows from Investing Activities:					
Receipt of interest	560,115	5,448	141,435	706,998	1,276,034
Proceeds from sale of investment securities	3,927,572	3,129	347,670	4,278,371	5,763,088
Purchases of investment securities	(4,240,669)	(2,736)	(500,369)	(4,743,774)	(6,778,349)
Net Cash Provided by (Used in) Investing Activities	247,018	5,841	(11,264)	241,595	260,773
Net Increase (Decrease) in Cash and Pooled Investments	(245,362)	(23,663)	(45,097)	(314,122)	(63,395)
Cash and Pooled Investments, July 1	492,955	164,774	48,979	706,708	753,491
Cash and Pooled Investments, June 30	\$ 247,593	\$ 141,111	\$ 3,882	\$ 392,586	\$ 690,096

The notes to the financial statements are an integral part of this statement.

Continued

Component Units	Totals Reporting Entity (Memorandum Only)	
	Year Ended June 30, 2000	Year Ended June 30, 1999
\$ (1,499)	\$ (843,770)	\$ (19,848)
2,119	120,805	108,786
-	(725,711)	(581,769)
-	8,552	25,142
-	(3,509)	(1,913)
475	(73,787)	44,540
-	(374,142)	(18,245)
-	(13,669)	(251)
-	(11,487)	(6,330)
-	2,341	2,205
(2,113)	(1,754)	3,459
2,782	(2,707)	886
-	(6,882)	117
87	280,498	17,498
-	93,233	46,375
-	(71)	81
35	3,637	(1,733)
-	1,209,869	272,693
2,226	33,153	50,650
4,112	(305,401)	(57,657)
-	(27,342)	(29,922)
-	81,905	110,702
-	521,680	356,470
-	(651,415)	(525,180)
(305)	(305)	-
-	5,956	-
-	(1,027)	-
-	3,167	-
60	16,031	-
-	(16,509)	(5)
(245)	(67,859)	(87,935)
-	(31,054)	(28,900)
(100,051)	(313,600)	(239,458)
-	25,049	9,522
7,650	233,883	55,866
-	(21,850)	(20,102)
-	(163,419)	(7,501)
134,095	134,095	58,279
41,694	(136,896)	(172,294)
2,917	709,915	1,278,597
1,181	4,279,552	5,764,388
(16,637)	(4,760,411)	(6,780,138)
(12,539)	229,056	262,847
33,022	(281,100)	(55,039)
14,416	721,124	759,551
\$ 47,438	\$ 440,024	\$ 704,512

Combined Statement of Cash Flows

All Proprietary Fund Types, Nonexpendable Trust Funds,
and Discretely Presented Component Units

For the Fiscal Year Ended June 30, 2000 (expressed in thousands)

	Proprietary Fund Types		Fiduciary Fund Type Nonexpendable Trust	Totals Primary Government (Memorandum Only)	
	Enterprise	Internal Service		Year Ended	Year Ended
				June 30, 2000	June 30, 1999
Noncash Investing, Capital and Financing Activities:					
Acquisition of capital assets with capital leases and COPs	\$ 1,420	\$ 358	\$ -	\$ 1,778	\$ 20,224
Capital lease and COP liabilities incurred in acquiring capital assets	(1,420)	(358)	-	(1,778)	(20,224)
Contributions of capital assets	71,019	11,581	-	82,600	123,452
Return of contributed assets	-	(21)	-	(21)	-
Noncash portion of prior period adjustments	(5,621)	-	-	(5,621)	-
Amortization of long-term lotto prize liability	(38,622)	-	-	(38,622)	(38,421)
Increase (decrease) in fair value of investments	(116,749)	(213)	49,356	(67,606)	(849,344)

Cash and pooled investments in Fiduciary Fund Types on the Combined Balance Sheet include:

Expendable Trust Funds	\$ 2,533,682
Nonexpendable Trust Funds	3,882
Pension and Investment Trust Funds	3,782,623
Agency Funds	469,686
Total	<u><u>\$ 6,789,873</u></u>

The notes to the financial statements are an integral part of this statement.

Concluded

		Totals	
		Reporting Entity	
		(Memorandum Only)	
Component		Year Ended	Year Ended
Units		June 30, 2000	June 30, 1999
<hr/>			
\$	-	\$ 1,778	\$ 20,224
	-	(1,778)	(20,224)
	-	82,600	123,452
	-	(21)	-
	-	(5,621)	-
	-	(38,622)	(38,421)
	-	(67,606)	(849,344)

Statement of Changes in Net Assets

Pension and Investment Trust Funds

For the Fiscal Year Ended June 30, 2000 (expressed in thousands)

	Public Employees' Plan 1	Public Employees' Plan 2	Teachers' Plan 1	Teachers' Plan 2/3 Defined Benefit	Teachers' Plan 3 Defined Contribution	LEOFF Plan 1
Additions:						
Contributions:						
Employers	\$ 200,135	\$ 101,869	\$ 182,983	\$ 75,311	\$ -	\$ 6,303
Members	76,055	104,181	59,082	12,893	112,697	6,324
State	-	-	-	-	-	-
Pool participants	-	-	-	-	-	-
Total Contributions	276,190	206,050	242,065	88,204	112,697	12,627
Investment Income:						
Net appreciation (depreciation) in fair value	1,072,789	1,172,146	928,075	317,848	137,285	528,063
Interest and dividends	273,274	295,476	236,846	81,721	22,474	134,726
Less: Investment expenses	(26,488)	(28,753)	(22,902)	(7,280)	(2,304)	(13,055)
Net Investment Income	1,319,575	1,438,869	1,142,019	392,289	157,455	649,734
Transfers from other pension plans	433	188	197	324	77,475	4
Other additions	-	-	-	-	-	-
Total Additions	1,596,198	1,645,107	1,384,281	480,817	347,627	662,365
Deductions:						
Pension benefits	617,114	40,976	579,260	4,943	-	225,175
Pension refunds	8,807	59,393	2,188	4,964	16,183	83
Transfers to other pension plans	22	937	-	77,536	175	259
Administrative expenses	728	354	265	2,258	102	116
Distributions to pool participants	-	-	-	-	-	-
Total Deductions	626,671	101,660	581,713	89,701	16,460	225,633
Net Increase	969,527	1,543,447	802,568	391,116	331,167	436,732
Net Assets Held in Trust for Pension Benefits and Investment Pool Participants, as restated July 1	10,331,367	10,985,929	9,000,264	3,005,191	1,329,010	5,112,691
Net Assets Held in Trust for Pension Benefits and Investment Pool Participants, June 30	\$ 11,300,894	\$ 12,529,376	\$ 9,802,832	\$ 3,396,307	\$ 1,660,177	\$ 5,549,423

The notes to the financial statements are an integral part of this statement.

State of Washington

LEOFF Plan 2	Washington State Patrol	Judicial Retirement System	Judicial Retirement Account	Judges	Volunteer Fire Fighters'	Local Gov't Investment Pool	Totals for the Year Ended	
							June 30, 2000	June 30, 1999
\$ 26,214	\$ 16	\$ 306	\$ 416	\$ 8	\$ 789	\$ -	\$ 594,350	\$ 843,168
43,852	4,140	306	517	8	178	-	420,233	566,138
17,093	-	7,000	-	750	2,700	-	27,543	82,753
-	-	-	-	-	-	9,720,201	9,720,201	9,896,361
87,159	4,156	7,612	933	766	3,667	9,720,201	10,762,327	11,388,420
223,032	68,069	(3)	-	(22)	12,071	-	4,459,353	3,623,182
56,252	17,278	515	815	212	3,098	176,728	1,299,415	1,190,916
(5,453)	(1,678)	(9)	(1)	-	(298)	(1,617)	(109,838)	(105,991)
273,831	83,669	503	814	190	14,871	175,111	5,648,930	4,708,107
5	389	-	-	-	-	-	79,015	3,025
-	-	-	-	-	3	6	9	6
360,995	88,214	8,115	1,747	956	18,541	9,895,318	16,490,281	16,099,558
929	18,788	7,331	298	662	6,347	-	1,501,823	1,383,413
11,055	317	-	-	-	35	-	103,025	91,458
86	-	-	-	-	-	-	79,015	3,026
8	-	1	-	-	6	-	3,838	3,027
-	-	-	-	-	-	9,834,668	9,834,668	9,740,137
12,078	19,105	7,332	298	662	6,388	9,834,668	11,522,369	11,221,061
348,917	69,109	783	1,449	294	12,153	60,650	4,967,912	4,878,497
2,061,375	650,645	8,638	7,825	4,225	117,252	3,260,703	45,875,115	40,996,618
\$ 2,410,292	\$ 719,754	\$ 9,421	\$ 9,274	\$ 4,519	\$ 129,405	\$ 3,321,353	\$ 50,843,027	\$ 45,875,115

Notes to the Financial Statements

For the Fiscal Year Ended June 30, 2000

Index to the Notes To The Combined Financial Statements

	Page
1. Summary of Significant Accounting Policies	
A. Reporting Entity	47
B. Basis of Presentation – Fund Accounting	48
C. Measurement Focus and Basis of Accounting	49
D. General Budgetary Policies and Procedures	50
E. Cash Equivalents and Investments	51
F. Receivables	51
G. Inventories	51
H. Fixed Assets	52
I. Compensated Absences	52
J. Long-Term Obligations	53
K. Fund Equity	53
L. Insurance Activities	53
M. Interfund Activities	54
N. Totals (Memorandum Only) Columns	54
2. Budgetary Accounting, Reporting, and Compliance	55
3. Accounting and Reporting Changes	56
4. Deposits and Investments	57
5. Receivables and Deferred Revenues	61
6. Interfund Balances	62
7. Fixed Assets	64
8. Lease Commitments	66
9. Claims and Judgments Payable	
A. Workers' Compensation	67
B. Risk Management	67
C. State Employees' Insurance	68
10. Bonds Payable	
A. General Information	68
B. Schedule of Bonds Payable	69
C. General Obligation Bonds	70
D. Zero Interest Rate General Obligation Bonds	71
E. Revenue Bonds	72
F. Defeased Bonds	72
11. Certificates of Participation	73
12. No Commitment Debt	74
13. Changes in General Long-Term Obligations	74
14. Residual Equity Transfers	75
15. Reservations and Designations of Equity	75
16. Deficit Retained Earnings	76
17. Retirement Systems	77
18. Segment Information – Enterprise Funds	90
19. Condensed Financial Information – Component Units	91
20. Commitments and Contingencies	92
21. Subsequent Events	93